## **REMARKS**

Claims 1, 3 and 5-10 are pending in this application. By this Amendment, claims 1, 3 and 6-10 are amended. The amendments introduce no new matter. Claim 2 is canceled without prejudice to, or disclaimer of, the subject matter recited in that claim.

Reconsideration of the application based upon the above amendments and the following remarks is respectfully requested.

Entry of the amendments is proper under 37 CFR §1.116 since the amendments: (a) place the application in condition for allowance for the reasons discussed below; (b) do not raise any new issue requiring further search and/or consideration as the amendments amplify issues previously discussed throughout prosecution; and (c) place the application in better form for appeal, should an appeal be necessary. The amendments are necessary and were not earlier presented because they are made in response to arguments raised in the final rejection. Entry of the amendments is thus respectfully requested.

The Office Action, on page 3, rejects claims 1-3 and 5-8 under 35 U.S.C. §103(a) as being unpatentable over JP-A-2002-212775 to Oshima in view of U.S. Patent No. 3,183,067 to Du Rose et al. (hereinafter "Du Rose"). The Office Action, on page 6, rejects claims 9 and 10, under 35 U.S.C. §103(a) as being unpatentable over Oshima in view of Du Rose and U.S. Patent No. 2,986,501 to Martin. These rejections are respectfully traversed.

The Office Action concedes that Oshima does not teach forming a second protective film including nickel and sulfur, as positively recited in claim 1. To cure this deficiency, the Office Action asserts that Du Rose teaches this feature. The Office Action concludes that one of ordinary skill in the art would have been motivated to combine the applied references in the manner suggested by the Office Action to render obvious at least the combination of all of the features recited in claim 1. This assertion is incorrect for at least the following reasons.

Oshima does not teach, nor can it reasonably be considered to have suggested, electroplating a first protective film including nickel on a magnet body including a rare-earth element with a first plating bath of water solution substantially not including a ligand which complexes nickel, as recited in claims 1 and 9, or a pH stabilizer selected from the group consisting of boric acid, sodium borate, potassium borate, lithium borate and magnesium borate, as recited in claim 1.

For example, Oshima does not disclose a first plating bath of water solution substantially not including a ligand which complexes nickel. Oshima teaches oxycarboxylic acids acting as buffers. Oxycarboxylic, however, is a ligand which complexes with nickel, as is well known in the art. Thus, Oshima neither teaches a pH stabilizer selected from the group positively recited in claim 1 nor a first plating bath of water solution substantially not including a ligand which complexes nickel, as recited in claims 1 and 9.

The Office Action, in the Response to Arguments, further asserts (1) that allegedly because Oshima teaches a method in a similar manner as presently claimed that the Oshima method can be expected to yield similar products to that of the claimed process and (2) that the claims, as written, are open to including an oxycarboxylic acid.

First, for at least the reasons discussed above, the method recited in claim 1 is materially different than that disclosed by Oshima. Second, pending claim 1 also recites, among other features, not including a ligand which complexes nickel, which excludes oxycarboxylic acids, as discussed above. Third, with reference to the attached Inventor Declaration under Rule 1.132, and Tables 1 and 2 filed in the March 15, 2007 Amendment, the combination of all of the features recited in the pending claims result in unexpected and superior results over methods with compositions different from the claimed compositions and outside of the specified ranges.

Du Rose and Martin are not applied in any manner by the Office Action to overcome the above-identified shortfalls in the application of Oshima to the subject matter of the pending claims. As such, it is unreasonable to assert that the applied references, individually or in combination, would have rendered obvious at least the above-quoted features recited in claims 1 and 9.

For at least the reasons discussed above, the applied references, individually or in combination, cannot reasonably be considered to teach, or to have suggested, the combinations of all of the features positively recited in independent claims 1 and 9.

Additionally, claims 3, 5-8 and 10 are also neither taught, nor would they have been suggested, by the applied references for at least the respective dependence of these claims on an allowable base claim, as well as for the separately patentable subject matter that each of these claims recites.

Accordingly, reconsideration and withdrawal of the rejections of claims 1, 3 and 5-10 under 35 U.S.C. § 103(a) as being unpatentable over the applied prior art references are respectively requested.

In view of the foregoing, Applicant respectfully submits that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 1, 3 and 5-10 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact Applicant's undersigned representative at the telephone number set forth below.

Respectfully submitted,

James A. Oliff Registration No. 27,075

Christopher J. Wheeler Registration No. 60,738

JAO:CJW/jls

Attachments:

Inventor Declaration
Petition for Extension of Time

Date: September 10, 2007

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